CLAIMS

1. A computer network for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

5   a plurality of computers; and

a communication network operable to transmit data between said plurality of computers,

wherein each of the plurality of computers comprises:

10   means for storing and amending accountancy records each indicative of one side of a reciprocal obligation;

monitoring means for monitoring the amendment of said accounting records within said computer, said monitoring means being arranged to output data indicative

15   of the content of amended accountancy records to said communications network;

receiving means for receiving data indicative of the content of amended accountancy records stored within other computers of said plurality of computers; and

20   update means arranged to initiate the amendment of accountancy records within a computer utilizing data received by said receiving means wherein said update means is arranged to initiate amendments to accounting records indicative of the other side of the reciprocal

25   obligation to that indicated by data received by said

receiving means.

2.   A computer network in accordance with claim 1, further comprising routing means for routing data indicative of the content of amended accountancy records via said communications network, wherein each of said monitoring means of said plurality of computers is arranged to output data indicative of the content of amended accountancy records to said routing means via said communications network and said routing means is arranged to cause said data to be passed to the receiving means of a selected computer of said plurality of computers, said routing means being arranged to select said computer utilizing the received data indicative of the content of amended accountancy records output by said monitoring means.

3.   A computer network in accordance with claim 2, wherein said routing means further comprises storage means for storing data representative of data output to said routing means by said monitoring means of said plurality of computers.

4.   A computer network in accordance with claim 1, further comprising storage means for storing data

indicative of the content of amended accountancy records, said storage means being arranged to output data indicative of the content of amended accountancy records in response to a request received from any of said
5 plurality of computers, wherein said monitoring means of each of said plurality of computers is arranged to output data indicative of the content of amended accountancy records to said storage means via said communications network, wherein each of said plurality of computers
10 further comprises means for outputting a request for the output of stored data stored within said storage means.

5.   A computer network in accordance with any preceding claim, wherein each of said plurality of computers
15 further comprises input means for inputting data indicative of authorisation for the update of accountancy records within said computer, wherein said update means is arranged only to initiate the amendment of accountancy records following the receipt of data indicative of
20 authorisation of an update input via said input means.

6.   A computer network in accordance with claim 5, wherein said receiving means is arranged upon receipt of data indicative of the content of amended accountancy
25 records to retrieve from said means for storing

accountancy records within said computer records corresponding to said amended records, said plurality of computers each further comprising display means for displaying retrieved records and data indicative of said

5 amended accountancy records prior to input of data indicative of authorisation of an update of accountancy records.

7. A computer network in accordance with claim 5 or

10 claim 6, wherein said input means is arranged to permit the input of additional data when data indicative of the authorisation of an update of accountancy records is input, wherein said update means is arranged to initiate amendments to said accounting records within said

15 computer utilizing said data received by said receiving means, and said data input by said input means.

8. A computer network in accordance with claims 4 to 7, further comprising association means for associating data

20 indicative of amended accountancy records with additional data, wherein said update means is arranged to update records within a computer utilizing said additional data associated with data indicative of amended accountancy records via said association means.

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9.   Computer apparatus for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

    means for storing and amending accountancy records each indicative of one side of a reciprocal obligation; and

    monitoring means for monitoring the amendment of said accounting records within said computer, said monitoring means being arranged to output data indicative of the content of amended accountancy records.

10.   Apparatus in accordance with claim 9, further comprising:

    receiving means for receiving data indicative of the content of amended accountancy records stored within other computers of said plurality of computers; and

    update means arranged to initiate the amendment of accountancy records within a computer utilizing data received by said receiving means wherein said update means is arranged to initiate amendments to accounting records indicative of the other side of the reciprocal obligation to that indicated by data received by said receiving means.

11. Computer apparatus for facilitating the storage and amendment of accountancy records indicative of reciprocal obligations comprising:

    means for storing and amending accountancy records each indicative of one side of a reciprocal obligation;

    receiving means for receiving from a communications network data indicative of the content of amended accountancy records stored within other computers; and

    update means arranged to initiate the amendment of accountancy records within a computer utilizing data received by said receiving means wherein said update means is arranged to initiate amendments to accounting records indicative of the other side of the reciprocal obligation to that indicated by data received by said receiving means.

12. Apparatus in accordance with any of claims 10 or 11, further comprising input means for inputting data indicative of authorisation for the update of accountancy records within said computer, wherein said update means is arranged only to initiate the amendment of accountancy records following the receipt of data indicative of authorisation of an update input via said input means.

13. Apparatus in accordance with claim 12, wherein said

receiving means is arranged upon receipt of data
indicative of the content of accountancy records to
retrieve from said means for storing accountancy records
within said computer records corresponding to said

5   amended records, said apparatus further comprising
display means for displaying retrieved records and data
indicative of said amended accountancy records prior to
input of data indicative of authorisation of an update of
accountancy records via said input means.

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14. Apparatus in accordance with claim 12 or claim 13,
wherein said input means is arranged to permit the input
of additional data when data indicative of the
authorisation of an update of accountancy records is

15   input, wherein said update means is arranged to initiate
amendments to said accounting records within said
computer utilizing said data received by said receiving
means, and said data input by said input means.

20   15. Apparatus in accordance with claims 9 to 14, further
comprising association means for associating data
indicative of amended accountancy records with additional
data, wherein said update means is arranged to update
records within a computer utilizing said additional data

25   associated with data indicative of amended accountancy

records via said association means.

16. A storage medium storing computer implementable
instructions for generating within a programmable
computer, apparatus in accordance with any of claims 9 to
15.

17. A storage medium in accordance claim 16, comprising
a disc.

18. A disc in accordance with claim 17 comprising a
magnetic, optical or magnetic optical disc.

19. A storage medium in accordance with claim 16,
comprising an electrical signal in a communications
network.

20. A computer system for facilitating the storage and
amendment of accountancy records indicative of reciprocal
obligations as described herein with reference to the
accompanying drawings.